



ALLEGANY COUNTY MARYLAND FISCAL YEAR 2005 BUDGET IN BRIEF



ALLEGANY COUNTY BOARD OF COUNTY COMMISSIONERS

James J. Stakem, President

Robert M. Hutcheson, Commissioner

Barbara B. Roque, Commissioner

VANCE C. ISHLER, COUNTY ADMINISTRATOR

Fiscal Year 2005 Budget Message

June 3, 2004



Now that our budget hearings and deliberations are complete, and some very difficult decisions have been made, We, the Allegany County Commissioners, are pleased to present our Fiscal Year 2005 Operating & Capital Budget. Last year we coped with the loss of \$3.2 Million in revenue and increased expenses due to a variety of state imposed cuts such as Highway User Fund, non-reimbursement of circuit breakers along with a substantial rise in health insurance costs. This year has seen even deeper cuts from the state and an even graver prediction of state reductions realized and some yet to be imposed.

Currently, we are looking at \$2.8 Million in lost revenue while our total operating budget will increase by only 4.4%. This growth amounts to only \$4.5 Million this year. We rank 11th of the 23 counties for both our state income tax rate and real property tax rate. The General Fund will increase to \$65 Million (up 3.5%) due mainly to a 27% increase in expenses at the Detention Center, a \$2.0 Million transfer to Highway Fund, increased appropriation of \$454,000 to the Visitor's Bureau along with significant increases in employee benefits, Sheriff's Department and 911 operations. Even with the prospect of decreased

revenue and increased expenses we are pleased to announce that no taxes have been raised and no fees increased for our residents. The citizens of Cumberland will be happy to see a return to the tax differential setoff that will effectively provide a direct reduction to each Cumberland taxpayer.

The County appropriation to the Board of Education will be \$25,630,000 and debt service payment of another \$1.6 Million. In addition, Allegany County has taken action to provide \$10 Million toward planning, design and completion of a new western regional high school. The appropriation for Allegany College of Maryland will remain at \$5,575,000 with \$629,000 in debt service and support for the culinary café at the Gateway Center Building. We will see the first full year of paper gaming revenues that should provide some \$423,000 toward education and \$141,000 additional for fire and rescue services. We provide 29 services to the citizens of the area not offered by any municipality that utilizes \$49.7 Million of the General Fund.

We had hoped that action would have been taken by the Legislature to address the state deficit; to resolve the issues of future revenue sources. Unfortunately, again this year the counties have provided the source of additional revenue for the state because the state has taken and withheld significant monies from each county. With the cooperation of the Legislature we hope that the major issues that created a stumbling block this year will be resolved and the counties will not continue to shoulder this burden.

We believe this budget reflects our firm commitment to Allegany County's future. With well-defined direction and continued efficient management of our resources, we are optimistic that Allegany County has a promising future with opportunities to offer a growing community. We present the FY05 Budget with the hope of a bright and prosperous year for the county.

County Commissioners of Allegany County, Maryland

James L. Huber

Robert M. Hutcheson

Barbara B. Kozick



INTRODUCTION

Allegany County Government strives to provide the citizens of Allegany County efficient services of the highest quality. Although tough decisions have to be made with the fiscal limitations, our goal is to be responsive to your needs, open to new ideas and continuously improve our service.

Allegany County Elected Officials:

Board of County Commissioners

James J. Stakem, President
Robert M. Hutcheson
Barbara B. Roque

Circuit Court Judges

Gary G. Leasure, Administrative Judge
W. Timothy Finan, Associate Judge

Judges of Orphan's Court

Donna F. May, Chief Judge
Billie J. Gilpin
Joseph D. Madden

State's Attorney - Michael O. Twigg, Esquire

Sheriff - David A. Goad

Register of Wills - William F. Lashbaugh

Clerk of Circuit Court - Dawne D. Lindsey

Board of Education

Judith N. Thelen, President
Enordo R. Arnone
Jane M. Dawson
Thomas G. Striplin
Timothy C. Woodring



Vision Of Allegany County

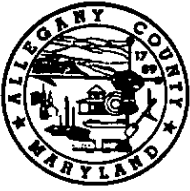
Allegany County will be the premier community in our region to live, work, and play. To achieve this, we will be responsive to our citizens and other stakeholders through effective communication, efficient delivery of core services, management of available resources, development of new resources, and innovative utilization of staff, technology, and partnerships.

Mission Of Allegany County

The mission of Allegany County government is to provide core services and programs to improve the quality of life for its citizens and other stakeholders. The county must be a strong regional leader in promoting and facilitating commerce, economic growth, quality education, and community development. Further, we must endeavor to utilize our fiscal and human resources to develop and implement accessible, cost effective, high quality services, which must be improved and enhanced through employment of emerging technologies, methods, and partnerships.

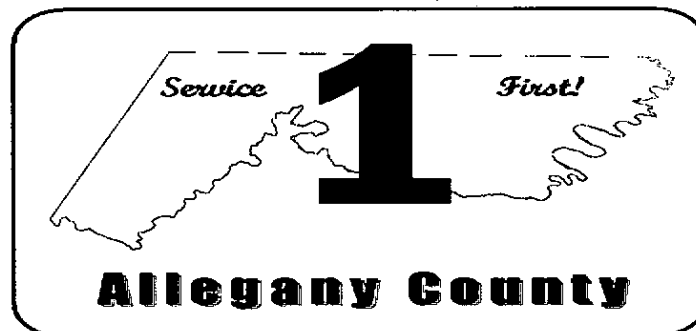
County business must be conducted in an open, professional and ethical manner with the overall good of the community as its goal. Citizens are valued customers and as such, their concerns and input must guide our efforts and they must be treated in a timely, equitable and respectful manner.

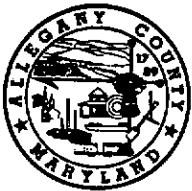
County employees are our greatest resource. They must be treated as valued members of the organization and receive the training and support necessary to excel at their jobs.



The 2005 budget outlines county services by the following major functional category and the costs of those services:

- **General Government**
- **Public Safety**
- **Public Works**
- **Health**
- **Public Welfare**
- **Education**
- **Recreation and Culture**
- **Conservation of Natural Resources**
- **Community Development & Housing**
- **Economic Development**
- **Intergovernmental**
- **Miscellaneous**
- **Operating Transfers to Other Funds**
- **Appropriations to Other Units**
- **Special Revenue Funds**
- **Debt Service Fund**
- **Capital Projects Funds**
- **Enterprise Funds**





COUNTY PROFILE

Location:

The county is located along the Potomac River in the western portion of Maryland. At the junction of the Potomac River and Wills Creek is The Narrows which provide a natural entrance through the Appalachians. It is bordered by Pennsylvania to the north (Mason-Dixon Line) and West Virginia to the south. Allegany County is long and narrow from east to west and comprises an area of 428 square miles ranking it as 13th largest among Maryland's 23 counties.

The eastern part of the county consists of 4 mountain ranges and the western part is located in the Allegheny Plateau of the Appalachians. Cumberland is the County Seat and there are six other incorporated towns within the County that serve the citizens.

History:

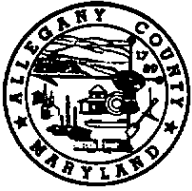
Allegany County is known as a "mountain county." The original inhabitants of Maryland were the Algonquins with the Shawnees settling in the Western region near the Potomac; however, they fled with the first white settlers who came here for the hunting, trading and farming. In the summer of 1755 Colonel George Washington returned to this region as a member of General Edward Braddock's staff at Fort Cumberland to establish his first military headquarters near the banks of the Potomac. George Washington thus began his military career here and in 1794, as President, ended it here.

In 1789 the Maryland General Assembly established Allegany County which split from Washington County. The name Allegany comes from the Indian word "*ooklikhanna*" meaning "bountiful stream."

Government:

Allegany County acts as the administrative body of the state exercising those powers delegated by the state. Since becoming the second Maryland County to adopt Code Home Rule in 1974, the county government has the power to legislate any local issues with several state-imposed exceptions. Allegany County adopted a Board/Administrator form of government in 1996 with a three-member board of commissioners serving consecutive 4-year terms. Other elected officials in the county include a Sheriff, States Attorney, Register of Wills, Clerk of Circuit Court, Judges of Orphans Court, Judges of Circuit Court and the Board of Education.

The Board of Commissioners is assisted by an appointed County Administrator to manage the day to day business. Each year an independent auditor is appointed to audit the finances. County government currently employs over 500 classified, union and contract workers. To meet the county's \$100 Million annual budget, revenues come from real estate taxes, state income taxes, business taxes and grants from other levels of government to fund public education, public works, housing & community development, economic development and a wide array of mandated entitlement programs.



MAJOR GOVERNMENT FUNCTIONS

General Government

This encompasses the operation of some 34 functions of government including the **County Commissioners, Administrator, Circuit Court, States Attorney, Election Board, Finance & Tax, County Attorney, Human Resources, Maintenance, Liquor Control Board, and Information Technology**. General Government accounts for 9% of the expenditures of County Government at approximately \$5.9 Million.

Judicial System

This system is governed by state law. There are three courts in the county: Circuit, District and Orphans'. No county funding is provided to the District Court which replaced the old Trial Magistrates System. We are responsible for providing \$274,418 in salaries, operating and capital costs for the operation of **Circuit Court**. Allegany County is responsible for the costs (\$39,383) of the **Orphan's Court** System whose three judges are elected every 4 years. We also provide matching funds to the grant money received for the operation of the **Circuit Court Masters Program** (\$110,129) that handles all child support services. The Master is assisted by 2 support staff. The **Family Law Master Program** (\$51,430) started in July 2000, hears all uncontested divorce and custody cases, emergency hearings, Department of Social Services and Juvenile Justice cases. The Hearings Master is aided by one support staff and makes recommendations to the Circuit Court on family law matters. In addition, the recently created **Family Support Services** (\$185,562) is funded through a state grant and provides a professional family services coordinator who assigns mediators, interviews litigants, does intake and evaluations to assist the Family Law Program.

The **State's Attorney** is responsible for prosecution of state criminal cases following investigation and arrest of the accused. The State's Attorney's operation is funded with over \$898,399 in county monies. All Judicial costs approximate \$1.9 million of the General Government costs.

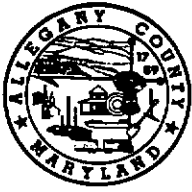
Public Safety

The **Sheriff** serves as an officer of the Circuit Court, chief county peace officer and custodial officer of the detention center .

Road Patrol - Under his direct supervision there are 28 employees (20 sworn officers). The Sheriff's Department administers several grants which help provide alternative programs to incarceration, additional community police presence, new radar guns, redeployment of police on the street and additional personnel. Total cost of operation is \$1.5 Million.

C3I Unit, created as a cooperative effort several years ago is partially funded by the county. Along with support from the state and municipal police they investigate criminal cases.

Detention Center – In April 2002, we opened doors of the new Detention Facility which houses 190 inmates. The FY 2005 budget appropriates additional funding for 5 new correctional officers which fully staffs all of the housing pods of the facility. Various grant programs have been implemented which counsel inmates on substance abuse, provide community service and work crew programs. The cost of operating the Detention Center will be \$5.1 Million.



Fire - The County provides funding of over \$879,192 to help with the operation of each of the 23 fire and rescue organizations in Allegany County.

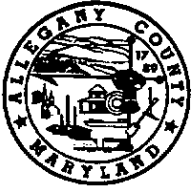
Emergency Management – Newly named **Emergency Services & Communications**, this department was previously known as Civil Defense or Emergency Management. This agency has been integral in the recovery from floods that occur in Allegany County. In addition, they are responsible for the **911 Emergency System**. Allegany County was one of the first rural counties in Maryland to implement this system back in 1979. We have continuously upgraded the system to better serve the county. Emergency Management provides a Director, Assistant Director, clerical and custodial employees as well as 11 dispatchers. Approximately \$1,166,831 is used for this operation. Shortly, this department will be responsible for dispatching duties for the City Of Cumberland Police Department and the Allegany County Sheriff's office. Dispatchers from these two areas will be transferred to the department. Several years ago, with a federal grant for Domestic Preparedness, this department began to prepare for better security for the county against terrorists acts and weapons of mass destruction. There is one full-time Emergency Services Planner funded through Homeland Security. The total of all Public Safety costs: \$10.5 Million

Public Works

This department has over 160 employees covering several divisions. There are 5 professional engineers on staff. The **Utilities Division** operates with 23 employees and several contract workers depending on the projects to be completed and has jurisdiction over all water and sewer matters within the county with the exception of incorporated municipalities and LaVale. Through the sanitary commission there are 14 sanitary sub-districts operating in the county and several water distribution systems serving approximately 10,000 customers. The **Facilities Division** is responsible for the maintenance of numerous county properties as well as the detention center, court house, emergency management, nursing home, libraries, office complex, etc. Approximately 18 employees are assigned to this department. The **Roads Division** is made up of a division chief, roads management staff and support personnel and 60 road workers who are responsible for constructing, repairing and maintaining 550 miles of road and 100 bridges. The **Engineering Division** develops and administers in-house and contract construction projects. This 16 member professional staff assists with many economic development expansion projects, highway and utility projects. The **Allegany Transit Authority** employs 22 full-time and several part-time employees to operate the County's bus and van transit system. The department also operates the County's solid waste refuse disposal site and recycling programs. Public Works has a combined operating budget of over \$18 Million and oversees the design and construction of an additional \$10 Million in capital projects each year.

Health

The **Allegany County Health Department** is a local office of the State Health Department with the mission to promote health, prevent disease and disabilities for Allegany County residents. It will administer 66 grants and programs and employ over 359 employees for a total combined budget of \$18.3 Million. The County will fund \$1,000,411 for programs with another \$289,369 toward the maintenance and operation of the facility on Willowbrook Road. The ACHD provides 24/7 coverage for environmental health emergencies and communicable disease reporting and response. The department provides Healthy Start, WIC, Improved Pregnancy and Infant & Toddler programs for pregnant women, infants and children. Dental, Mental Health, Addictions and School Nurses provide services at the Willowbrook location and also go into the public



schools to help promote the health of young people. Immunization, Family Planning, Communicable Disease related clinics, an array of services from prevention, outpatient to inpatient, halfway house addition services and outpatient mental health services are available for eligible clients of all ages. The department serves as an enforcement agent for inspection of food service facilities. Environmental Health inspects wells, public water and nuisance complaints. Birth and death certificates can be obtained through the office. The ACHD offers community partnership programs and helps develop plans to protect and respond for natural and man-made disasters.

Public Welfare

County appropriations total \$1.8 Million. The **Alltrans/Medtrans/Job Access** operations account for approximately \$849,000 in funds to provide needed transportation for the elderly and handicapped on medical assistance. Another \$683,400 is provided to the **Human Resource Development Commission** toward its \$6 million budget which offers 15 programs throughout Allegany County aimed at providing essential services to 12,000 poor and elderly residents. They operate with 150 employees and 300 volunteers. In addition, they oversee the Head Start, Energy Assistance, Homeless Services and Low Income Housing Programs. The **Family Crisis Resource Center** receives \$75,000 to provide emergency shelter and other services for victims of domestic crime. The Commissioners also provide funds to assist the **Emergency Shelter Program, Child Abuse Program and Children's Council**.

Education

The County will fund \$31,239,000 for education. The **Board of Education** will receive \$25,630,000 in County funding in 2005. The five member elected Board determines local educational policy with the appointed Superintendent serving as Executive Officer. The public school system employs 1,298 serving 9,926 students. In addition to the \$26.0 Million, the county shares funding with the state for capital school construction projects and improvements. The debt service on these projects total \$1,615,666 for 2005. **Allegany College of Maryland** provides both credit and non-credit continuing higher education opportunities to area residents. Expected fall enrollment for full credit students will be 2,000. The County also supports Allegany College by renting the Gateway Center at \$1 per year for the Culinary Arts program. They will receive \$5,575,000 in county funds. A small allocation to the **Maryland School for the Blind** is provided.

Recreation and Culture

Approximately \$1.4 Million is allocated for this category with approximately 57% designated for the **Allegany County Library System** this year. In addition to the library on Washington Street, there are branches in Frostburg, Georges Creek, LaVale, South Cumberland and Westernport. The system operates a bookmobile headquarters in LaVale. The 7-member Board of Library Trustees set policy carried out by the Executive Director, who is responsible for the overall operation of the libraries. **Program Open Space** Projects account for \$182,044 in funds to provide to the county and various communities ball fields, playgrounds, tennis courts and parks to areas that may have never received such facilities without this state program. The county also provides \$320,135 for the annual **County Fair** and for maintenance of the fairgrounds. The Multi-Purpose Building was recently completed and offers a versatile location and facility for



many community and private events. The Allegheny Highlands Trail Project is a 20.5 mile rail/trail conversion from the Pennsylvania line to Baltimore Street in Cumberland. This multi-million dollar project for hiking, biking and horseback riding is tentatively set for completion in 2006 pending state and federal funding. The County also provides funding for the **Arts Council**, **Ag Expo** and **Allegany County Homecoming**.

Conservation of Natural Resources

A total of \$252,070 will be allocated to this category with 42% to **Cooperative Extension** and 58% to **Soil Conservation**. The Agricultural Extension Agent (Cooperative Extension) will receive \$106,569 to help fund their operating costs to bring 5 programs to county residents which include agriculture & natural resources, home economics, 4-H and youth, community resource development and marine advisory. The remaining \$145,501 will fund Soil Conservation salaries of employees who assist the county in sediment erosion control, storm water management and the permitting process.

Economic Development

This department is the official economic development agency of county government. The members of its staff are Allegany County employees and the department is funded by the County Commissioners and the private sector. The department has 4 primary areas of responsibility: Marketing, Asset Administration, Program Administration and Financial Packaging. A total of \$468,693 of the General Fund goes to this department. The General Fund contribution is for the development of the Barton Business Park which will see the first tenant, American Woodmark Corporation, begin operations in January 2005 and eventually employ 500 people. **Economic Development** also directs the **Office Of Project Services** department which costs \$93,796 of county funds. The **Scenic Railroad** will receive \$395,000 of which \$225,000 is a State Track Maintenance Grant and \$454,069 going to the **Visitors Bureau Department**. Funding is also provided for the **Toll House Maintenance and Thrasher Museum**. **Economic Development** is also responsible for the Revolving Building Fund. (See "Special Revenue Funds" below). Total Economic Development & Opportunity: \$1,511,658

Intergovernmental

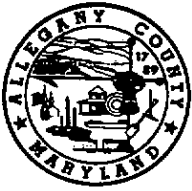
This includes an appropriation of (\$28,704) to municipalities.

Miscellaneous

This includes contingency funds along with insurance costs and employee benefits.
Total Miscellaneous: \$1,182,600

Operation Transfers to Other Funds

Money to be transferred to various funds to provide local match or county appropriations to fund various programs. For example, funds to **Highway Fund**, **Transit**, **Housing** or **Debt Service**.
Total transfers: \$7.4 million



Special Revenue Funds

This represents dedicated revenue that must be spent for its specific, intended purpose. Over \$5.8 Million of this is the **Highway Fund**. Additional examples of special revenue are: **Coal Haul, Transit, Office of Children, Youth & Families, CDBG, Gaming Fund, Housing & Community Development Fund** and the **Revolving Building Fund**. Funding is received by the county and must be used specifically for these activities. This year the Revolving Building Fund will receive \$1.5 Million from rents to be used primarily for operating expenditures, North Branch Industrial Building, Gateway Center Operating and Debt Service payment. County Government has taken over the operation of the Office of Children, Youth & Families funded by federal and state revenue in the amount of \$1.4 Million. The County received approval from the State of Maryland to begin regulating paper gaming operations of liquor license holders except fire and rescue organizations. Education and fire and rescue operations will receive paper gaming regulation funds.

Debt Service Fund

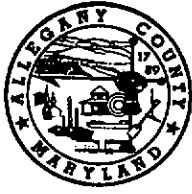
This is a collection of interest and principal payments on county bond issues and other debt incurred by the County (for example state MILA loans, etc.) The General Fund portion is \$4,657,866 with another \$1.1 Million from the Revolving Building Fund. Basically, this represents "what we owe on what we borrowed." Allegany County maintains a Baa1 rating by Moody's Investors Service. Moody's Investor Service upgraded Allegany County from Baa2 to Baa1 on February 24, 2000. Standard & Poor's rating is A-. Total Debt Service Fund Revenue: \$5.9 Million

Capital Projects Fund

This category covers all major capital improvements funded by the County. There are numerous projects the County is involved in within the 5 year Capital Improvement Program. These include projects of the Board of Education, Allegany College, water, sewer & infrastructure projects and libraries. The County has not borrowed any additional funds since 1998. In September 2001 the County refinanced \$9.2 million of existing debt in order to take advantage of lower interest rates. No new debt was issued at that time and the next projected borrowing is expected to occur in December 2004. For the first time in approximately 50 years, Allegany County is looking toward the construction of a new 1,000 seat western regional high school with an anticipated completion date of 2007. The County will fund \$10 million of this project.

Enterprise Funds

These are funds set up to be self-supporting and accounted for as a private business. The **Allegany County Nursing Home, Water District Fund** and **Sanitary Districts Fund** are examples. They pay for their capital and operating costs through user fees. For example, the nursing home utilizes patient fees to cover its costs making it relatively self-sufficient.



Allegany County, Maryland

Miscellaneous Statistics

Date of Incorporation:	December 25, 1789
Form of Government:	Board/Administrator
County Seat:	Cumberland
Area:	428 square miles
County Roads:	550 miles
Number of Registered Voters:	41,517
2000 Census Population:	74,930
Number of Full Time Employees:	581 (Full Time Equivalents)

Allegany County Population by Census Year

	<u>Total</u>	<u>Incorporated Areas</u>	<u>Unincorporated Areas</u>
1950	89,556	52,679	36,877
1960	84,169	47,828	36,341
1970	84,044	43,541	40,503
1980	80,548	39,321	41,227
1990	74,946	36,645	38,301
2000	74,930	33,731	41,199

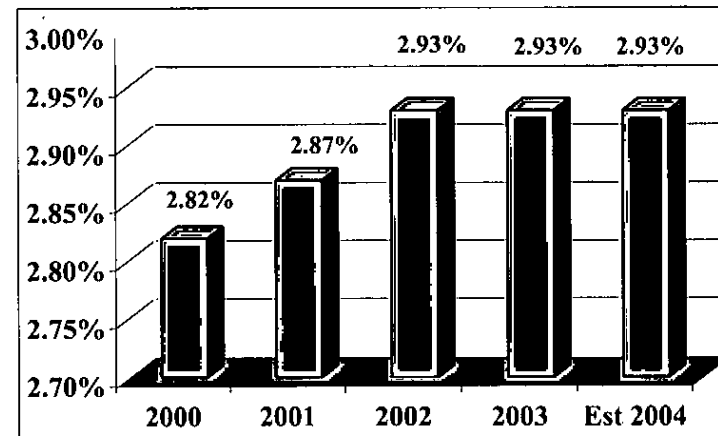


Primary General Fund Revenue Rates

The Board Of County Commissioners Is Providing The Following Information To Assist The Taxpayers In Better Understanding Where County Tax Revenue Comes From

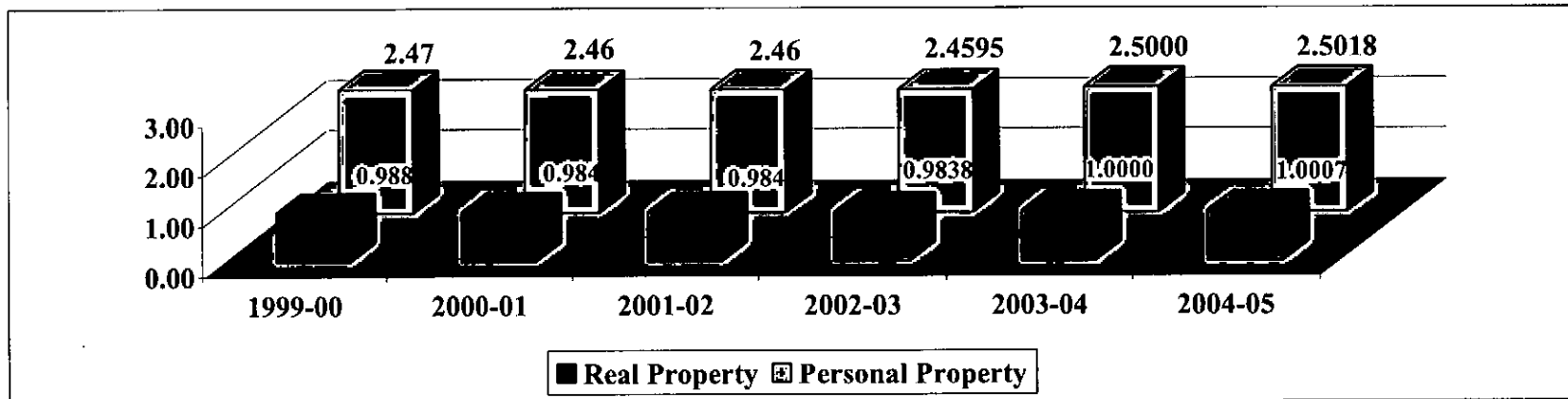
Real Property Taxes	\$1.0007 Per \$100 Assessed Value
Personal Property Taxes	\$2.5018 Per \$100 Assessed Value
Income Taxes	2.93% Of State Taxable Income
Hotel/Motel Tax	8%
Admissions & Amusement Tax	7.5%
Trailer Tax	15% Of Gross Rent
County 911 Fee	\$0.75 Per Month
Transfer Tax	0.2%
Recordation Tax	\$3.00 Per \$500
Coal Tax	\$0.30 Per Ton Mined - Total
	\$0.20 General Fund
	\$0.09 Coal Haul Road Fund
	\$0.01 Coal Towns
TV Franchise Fee	2% to 5% Depending On Locality

Allegany County Piggyback Tax Rate By Calendar Year



Note: Income Rate Changes Due To State Decoupling Law

Allegany County Property Tax Rates (Non-Municipal Areas)

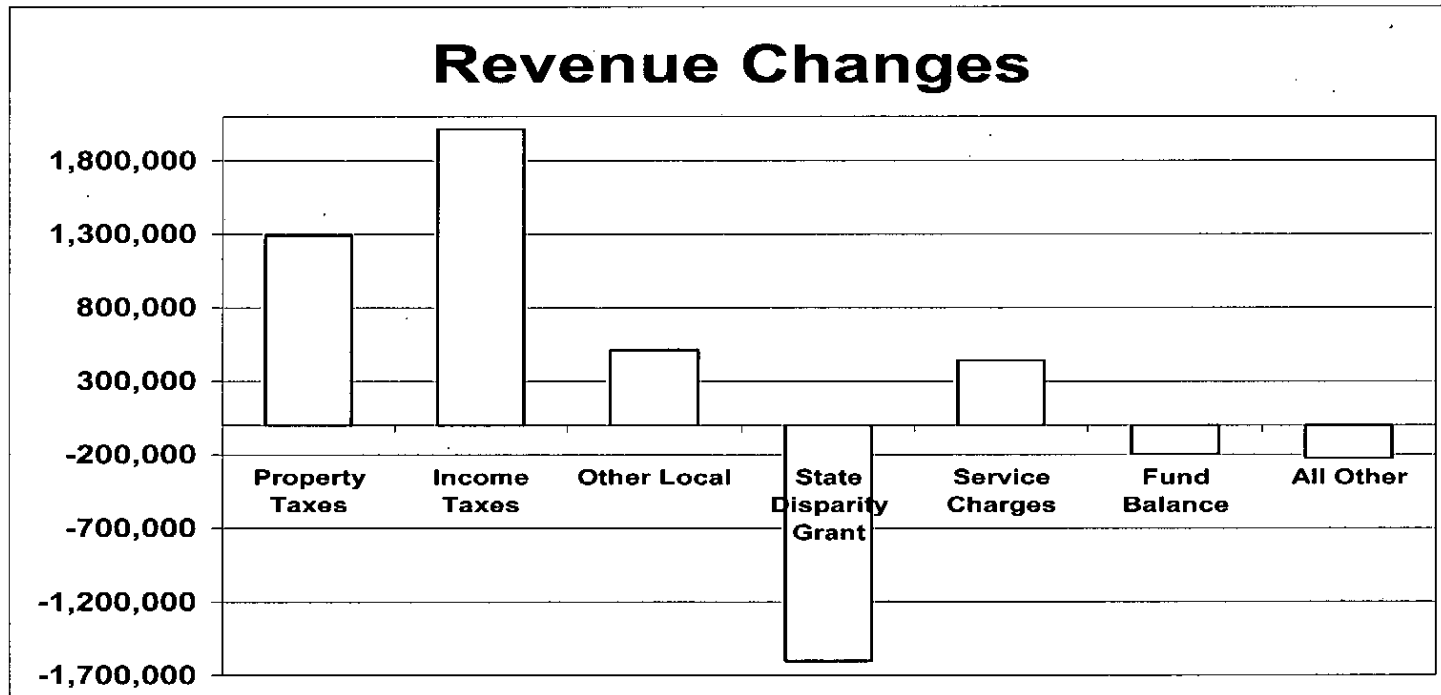


Note: 2000 - 2001 Real Property Rates Restated To Full Cash Value Assessment
Tax Rate Per \$100 Assessed Value



FY2005 General Fund Budget Revenue Comparison

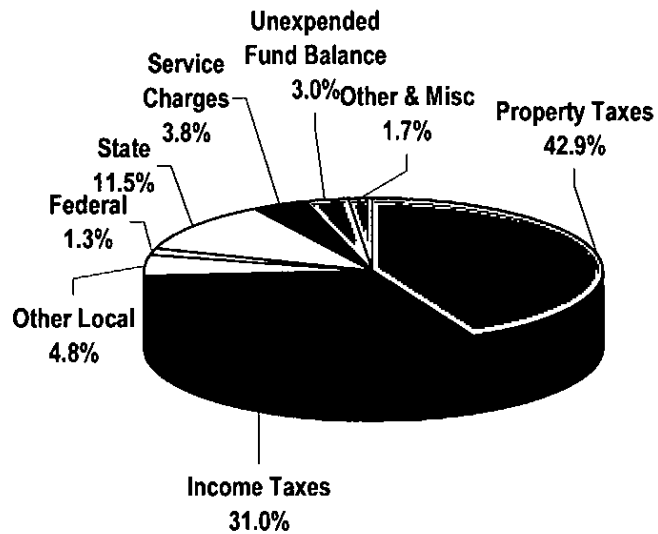
	FY 2004 Original	FY2005 Adopted	Difference	Percentage Difference
Local Property Taxes	\$26,580,883	\$27,870,442	\$1,289,559	4.9%
Local Income Taxes	18,150,000	20,163,500	2,013,500	11.1%
Other Local Taxes	2,004,750	2,516,000	511,250	25.5%
Licenses & Permits	564,400	588,000	23,600	4.2%
State Disparity Grant	7,505,172	5,901,718	-1,603,454	-21.4%
Other Intergovernmental	2,437,133	2,431,993	-5,140	-0.2%
Service Charges	2,040,582	2,478,802	438,220	21.5%
Fines & Forfeitures	41,600	26,400	-15,200	-36.5%
Interest	300,168	127,654	-172,514	-57.5%
Rents	239,500	271,791	32,291	13.5%
Miscellaneous	47,550	72,750	25,200	53.0%
Transfers In	724,922	611,410	-113,512	-15.7%
Total Revenue	60,636,660	63,060,460	2,423,800	4.0%
Unexpended Balance Prior Year	2,121,433	1,924,062	-197,371	-9.3%
Total Sources	<u>\$62,758,093</u>	<u>\$64,984,522</u>	<u>\$2,226,429</u>	<u>3.5%</u>



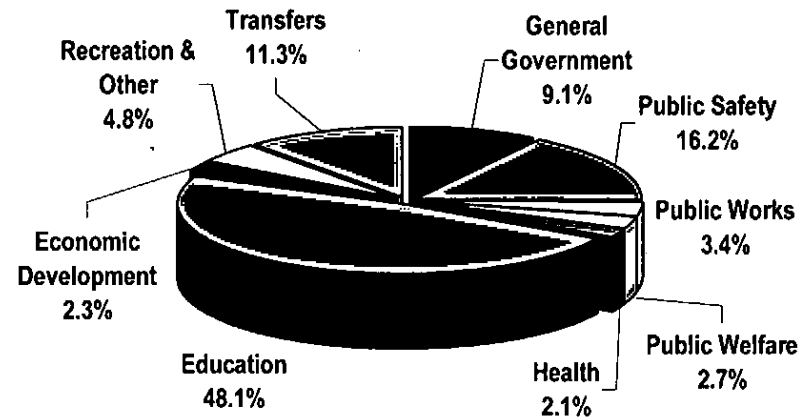


General Fund Revenue & Expenditures For Fiscal Year 2005

FY 2005 Revenues



FY 2005 Expenditures

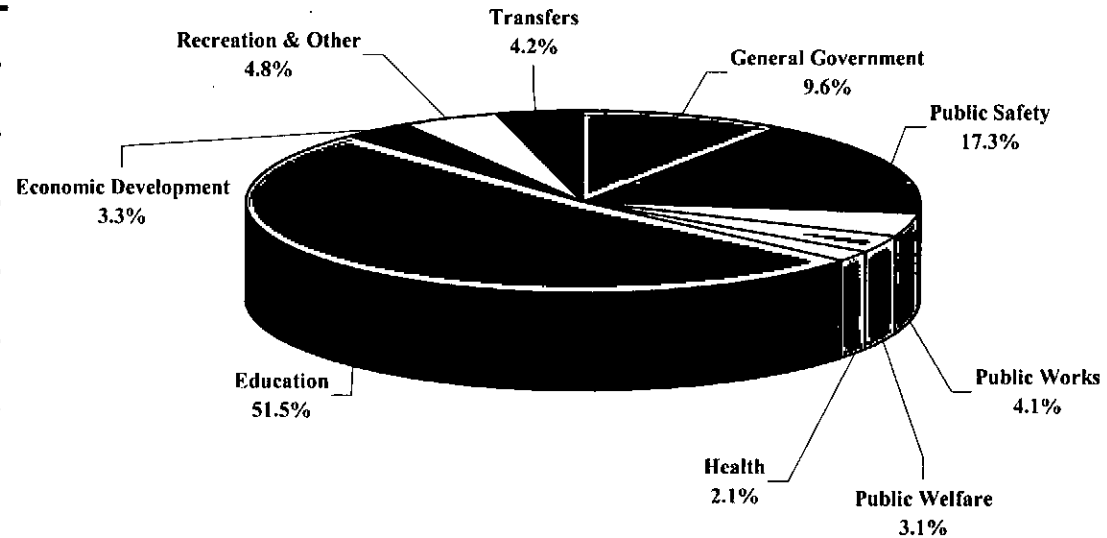


Note: Revenue & Expenditures Equal \$64,984,522



How Your County Taxes Are Expended

	Fiscal Year 2005	% Of Total
General Government	\$6,231,999	9.6%
Public Safety	11,262,368	17.3%
Public Works	2,688,081	4.1%
Public Welfare	2,004,495	3.1%
Health	1,348,180	2.1%
Education	33,484,072	51.5%
Economic Development	2,141,820	3.3%
Recreation, Culture, Miscellaneous, and Other	3,108,777	4.8%
Transfers	2,714,730	4.2%
Total Operating	\$64,984,522	100.0%



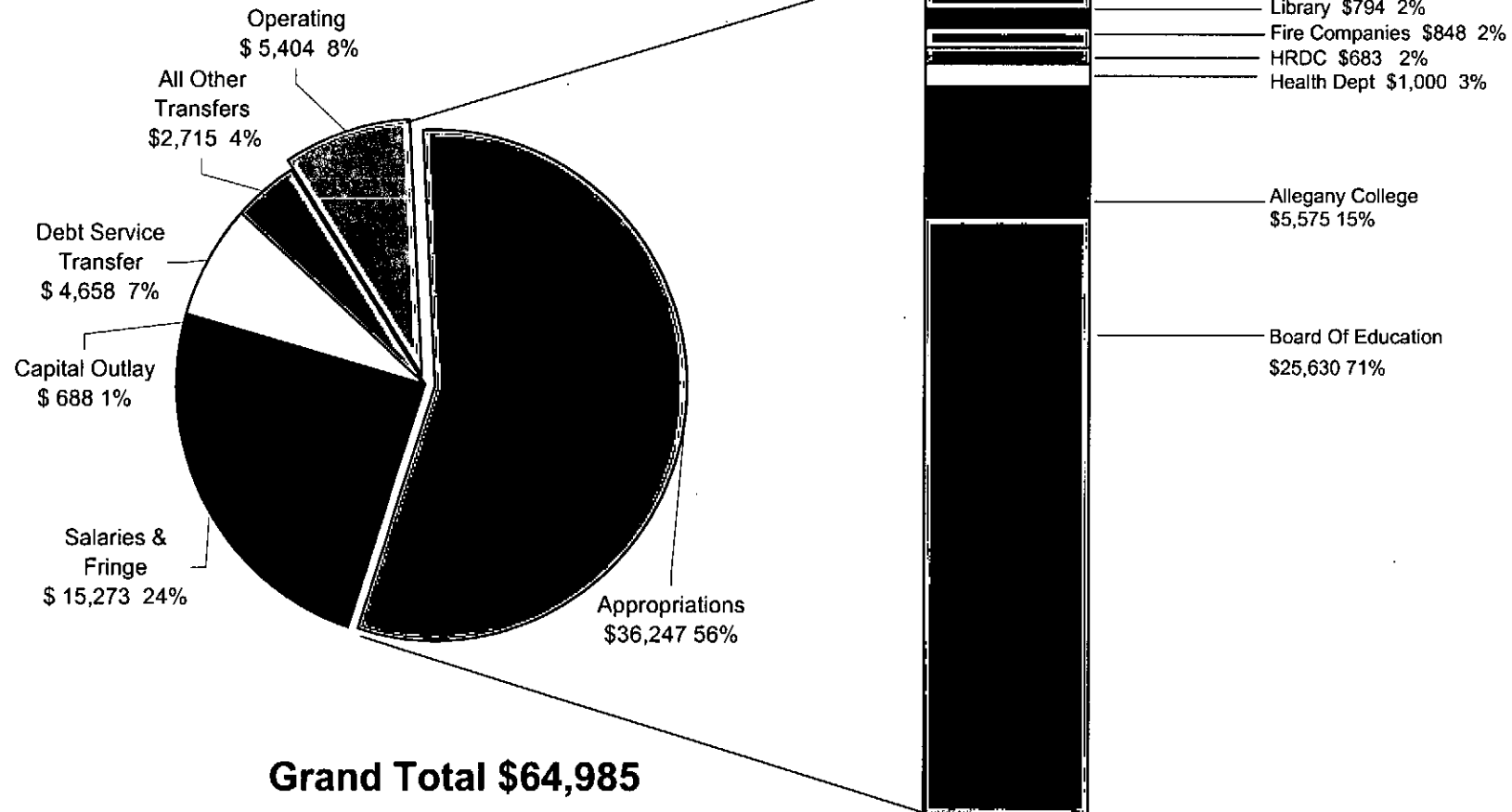
Note: Debt Service Payments Are Included In Each Category Area



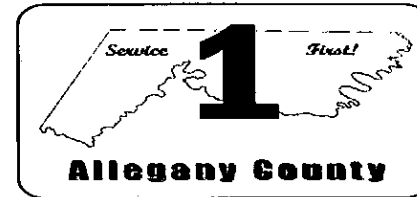
FY2005 General Fund Budget Expenditure Comparison

	<u>FY 2004 Original</u>	<u>FY 2005 Adopted</u>	<u>Difference</u>	<u>Percentage Difference</u>
General Government	\$5,543,875	\$5,928,219	\$384,344	6.9%
Public Safety	9,664,103	10,508,292	844,189	8.7%
Public Works	2,294,584	2,212,323	-82,261	-3.6%
Health	1,331,064	1,348,180	17,116	1.3%
Public Welfare	1,690,231	1,724,949	34,718	2.1%
Education	31,539,000	31,239,000	-300,000	-1.0%
Recreation & Culture	1,540,239	1,396,385	-143,854	-9.3%
Conservation Of Natural Resources	245,114	252,070	6,956	2.8%
Urban Development & Housing	103,619	279,546	175,927	169.8%
Economic Development	1,113,531	1,511,658	398,127	35.8%
Intergovernmental	28,704	28,704	0	0.0%
Miscellaneous	903,800	1,182,600	278,800	30.8%
Subtotal	<u>\$55,997,864</u>	<u>\$57,611,926</u>	<u>\$1,614,062</u>	<u>2.9%</u>
<u>Transfers:</u>				
Highway Fund	1,619,312	1,979,741	360,429	22.3%
Transit Fund	93,578	129,920	36,342	38.8%
Housing Fund	160,279	166,170	5,891	3.7%
Revolving Building Fund	16,000	311,264	295,264	1845.4%
Narcotic Task Force	16,306	19,399	3,093	19.0%
Marketing Fund	36,000	0	-36,000	-100.0%
PAYGO Fund	0	108,236	108,236	100.0%
Debt Service Fund	<u>4,818,754</u>	<u>4,657,866</u>	<u>-160,888</u>	<u>-3.3%</u>
Total Transfers To Other Funds	<u>\$6,760,229</u>	<u>\$7,372,596</u>	<u>\$612,367</u>	<u>9.1%</u>
Total General Fund Appropriations	<u>\$62,758,093</u>	<u>\$64,984,522</u>	<u>\$2,226,429</u>	<u>3.5%</u>

Allegany County, Maryland **Fiscal Year 2005 General Fund Budget In Thousands**



Allegany County
General Fund FY 2005 Budget
Services Funded By Allegany County Government
Not Provided by Municipal Government



Service	Dollars	%
Board Of Education	\$25,630,000	39.4%
Detention Center	5,638,435	8.7%
Allegany College	5,575,000	8.6%
Debt Service On Services	3,869,281	6.0%
Health Department	1,348,180	2.1%
911	1,014,823	1.6%
State's Attorney	898,399	1.4%
Allegany County Library	794,000	1.2%
HRDC (Sr Citizen Centers)	683,400	1.1%
Circuit Court	620,932	1.0%
Economic Development	468,693	0.7%
Visitor's Bureau	454,069	0.7%
Election Office	389,924	0.6%
Animal Control	318,763	0.5%
Family Law Master	253,178	0.4%
Airport	210,000	0.3%
Solid Waste Recycling	169,420	0.3%
Housing	166,170	0.3%
Office Of Project Services	160,595	0.2%
Emergency Management	155,008	0.2%
Alternative Sentencing Program	152,862	0.2%
Soil Conservation	145,501	0.2%
Transit Operation	129,920	0.2%
Circuit Court Master Program	110,129	0.2%
Agricultural Extension Agent	106,569	0.2%
Liquor Board	105,790	0.2%
Home Detention	83,691	0.1%
Haz Mat	72,001	0.1%
Orphan's Court	39,383	0.1%
Total 29 Services For 76.6% Of Budget	\$49,764,116	76.6%
Total General Fund Budget	\$64,984,522	

Tax Differential By Municipality	
<u>Municipality:</u>	
Barton	\$3,092
Cumberland	587,932
Frostburg	163,819
Lonaconing	12,490
Luke	38,430
Midland	2,642
Westernport	23,368
Total	\$831,773

Note: Services About Represent Primary Services And Is Not All-Inclusive

How Your Property Taxes Are Calculated



Assessed Property Value	\$100,000
Divided By \$100 Increments	100 a
Multiplied By The Combined Tax Rate	\$1.1327 b
Total Property Taxes Due	<u>\$1,133</u>
Less: 1% Property Tax Discount	(10) c
Total Taxes Paid Less Discount	<u>\$1,123</u>

a For State And County real property tax purposes, real property is valued at market or "full cash value." Effective as of October 2000, real property is assessed at 100% of its cash value. All property is physically inspected once every three years and any increase in full cash value arising from such inspections is phased in over the ensuing three taxable years in equal installments by the Maryland Assessment and Taxation Office.

b Combined tax rate is broken down into \$1.0007 and \$0.1320 respectively for County and State

c Allegany County offers a 1% early payment discount for full year -taxes paid in July or August. No discount is offered by the State on State property taxes.

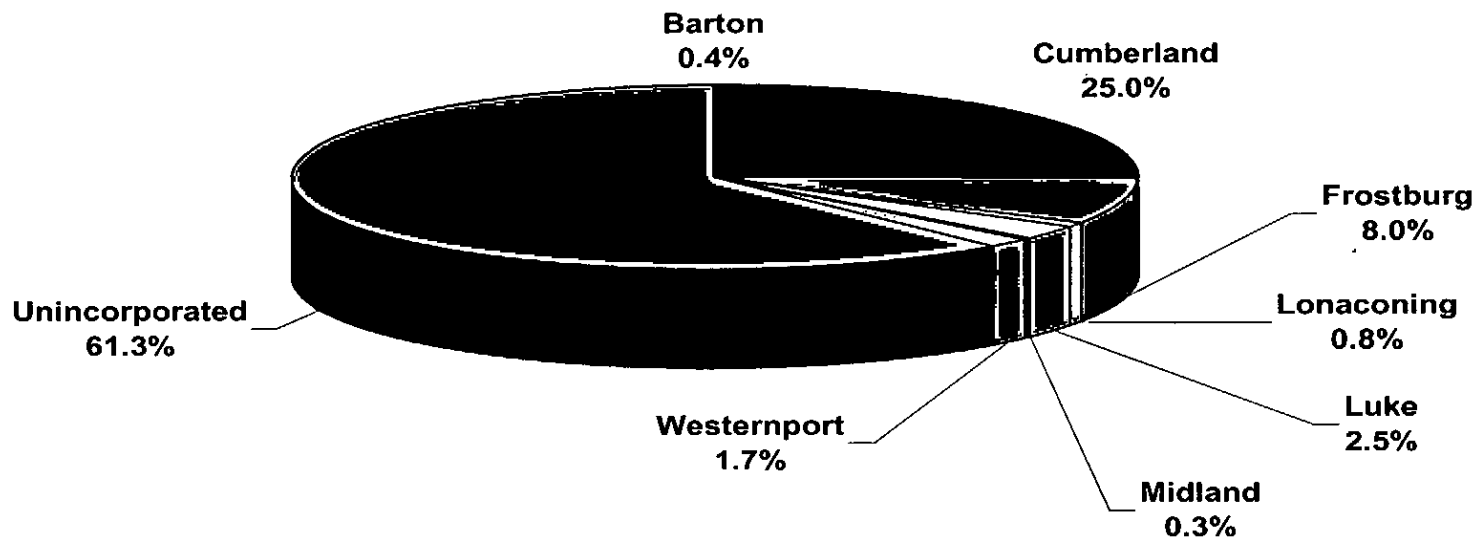
Note: The Above Example Is For Non-Municipal Properties And Properties In Non-Special Taxing Areas

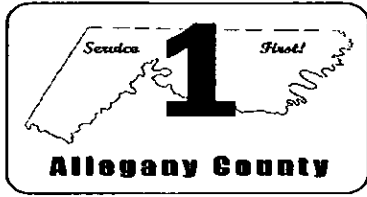


Allegany County Real Property Tax Rates

<u>Municipality</u>	<u>2004 Assessable Base</u>	<u>2005 Assessable Base</u>	<u>2005 Tax Differential</u>	<u>2005 Tax Rate</u>
Barton	\$8,957,204	\$9,425,562	\$0.0283	\$0.9724
Cumberland	644,617,216	663,444,224	\$0.0759	\$0.9248
Frostburg	206,101,484	213,910,908	\$0.0702	\$0.9305
Lonaconing	21,287,374	21,884,113	\$0.0490	\$0.9517
Luke	67,160,728	67,322,120	\$0.0523	\$0.9484
Midland	8,467,968	8,647,272	\$0.0283	\$0.9724
Westernport	43,453,665	44,463,664	\$0.0490	\$0.9517
Unincorporated	<u>1,574,219,522</u>	<u>1,627,981,984</u>	\$0.0000	\$1.0007
Total	\$2,574,265,161	\$2,657,079,847		

Allegany County Assessable Base FY2005

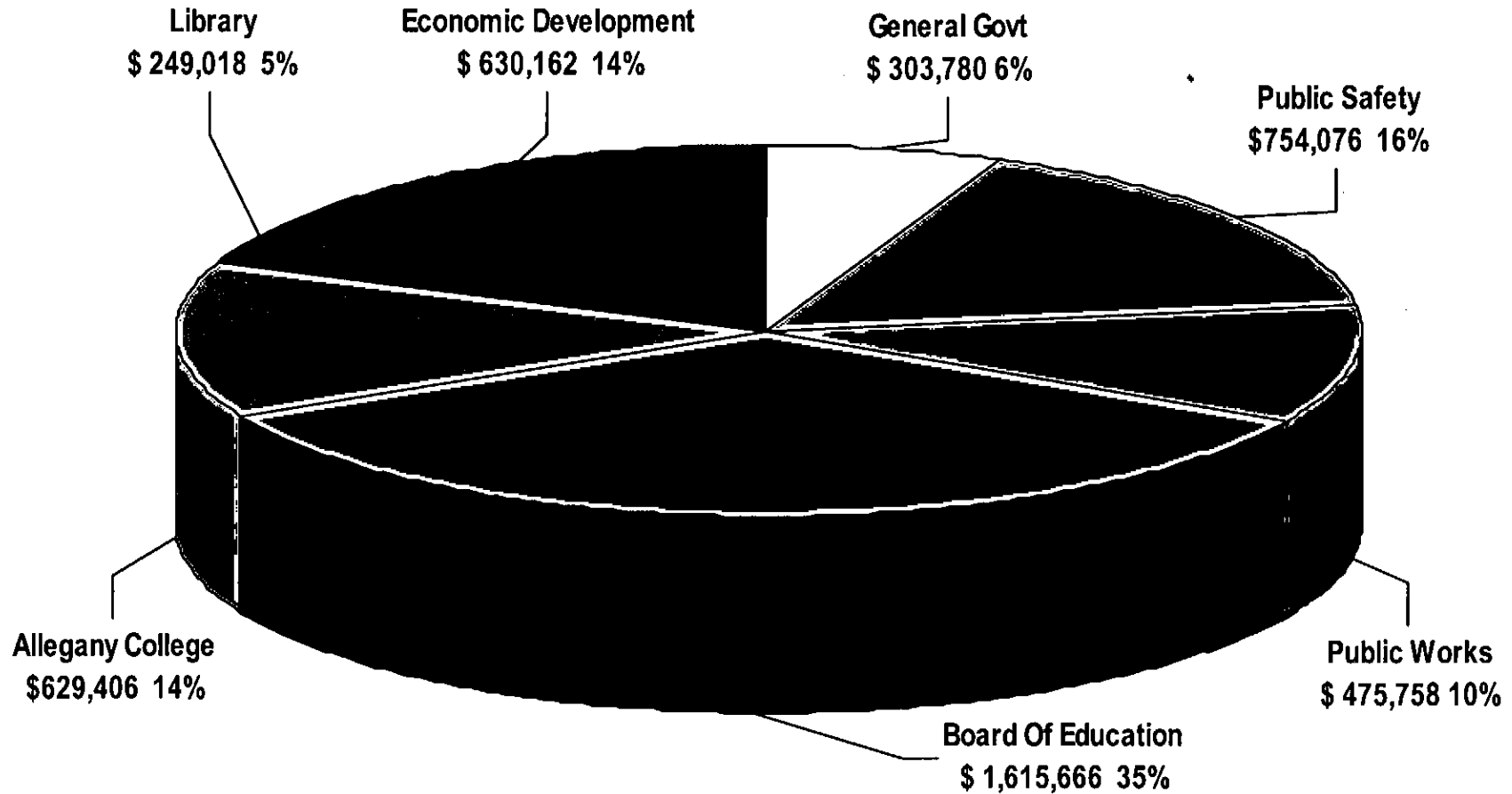




Allegany County, Maryland

General Fund Debt Service Transfer

FY 2005 Budget



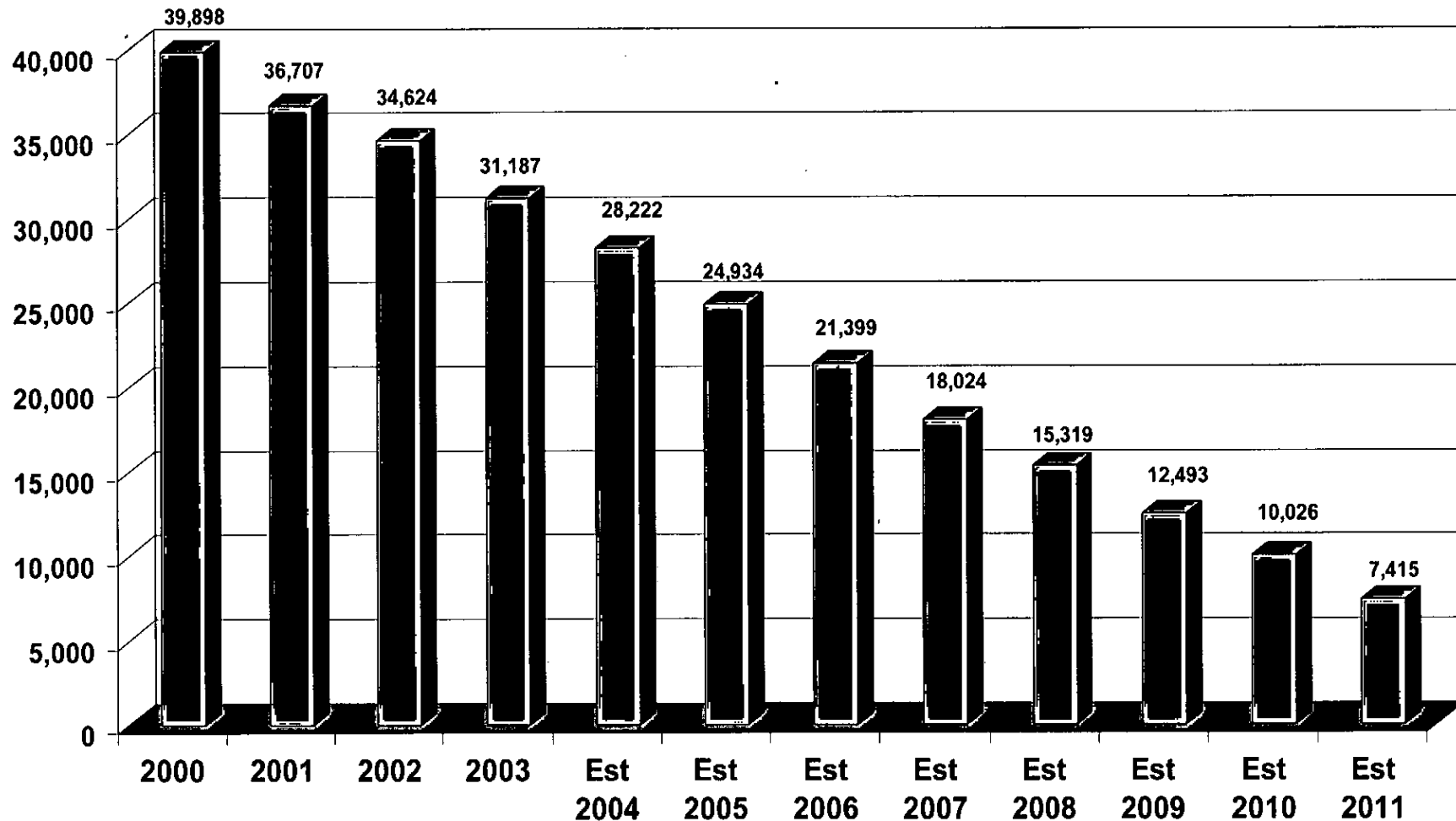
Total Transfer \$4,657,866



Allegany County, Maryland

Existing General Obligation Debt

(Dollars in Thousands)

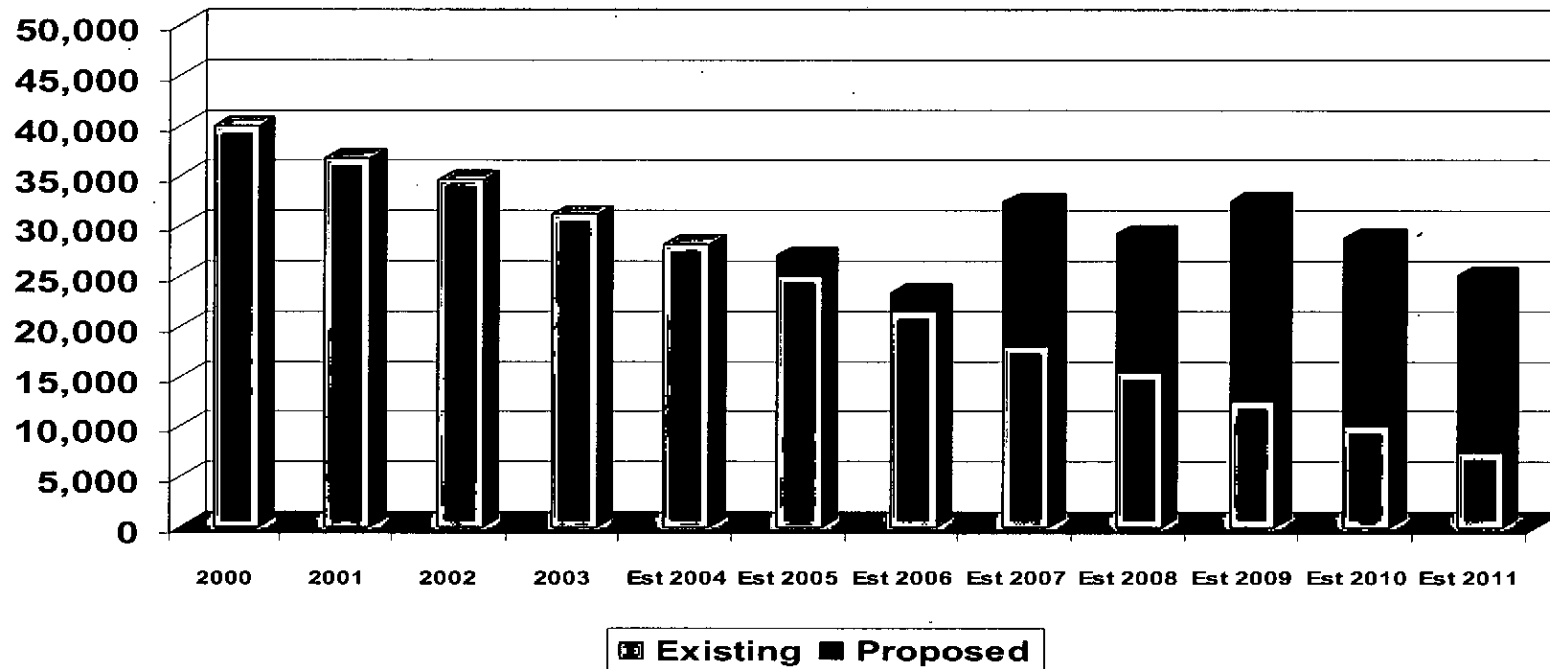




Allegany County, Maryland

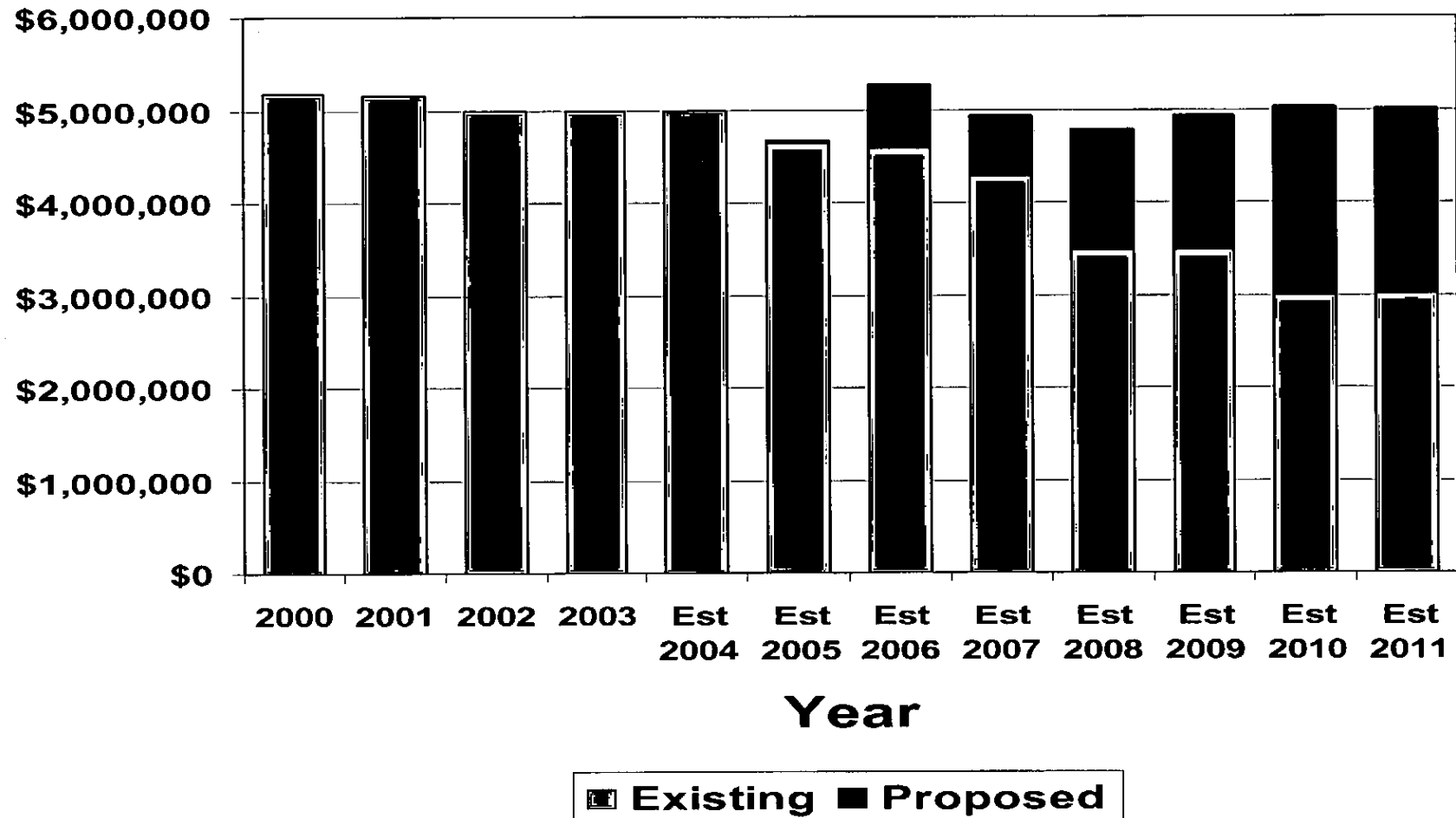
Existing & Proposed General Obligation Debt

(Dollars in Thousands)





General Fund Estimated Debt Service Payments





ALLEGANY COUNTY **POSITION ALLOCATION TABLE** **F.Y. 2005**

DEPARTMENT	2004 AUTHORIZED POSITIONS	CHANGE IN POSITIONS	TOTAL 2005	DEPARTMENT	2004 AUTHORIZED POSITIONS	CHANGE IN POSITIONS	TOTAL 2005
COUNTY COMMISSIONERS	3.0		3.0	CRIMINAL JUSTICE TREATMENT PROGRAM	0.5		0.5
COMMISSIONERS STAFF & OFFICE	2.0		2.0	HOME DETENTION GRANT	1.0		1.0
FAMILY SUPPORT SERVICES	0.0	1.0	1.0	EMERGENCY MANAGEMENT DEPARTMENT	1.9		1.9
CIRCUIT COURT MASTERS PROGRAM	2.5		2.5	ANIMAL CONTROL OFFICE	3.0	1.0	4.0
CIRCUIT COURT	5.0	(0.2)	4.8	ANIMAL SHELTER	3.5	0.1	3.6
ORPHAN'S COURT	3.0		3.0	911	17.2	1.9	19.1
FAMILY LAW MASTER	2.0	(1.0)	1.0	DOMESTIC PREPAREDNESS GRANT	0.0	1.0	1.0
STATES ATTORNEY	12.0	1.0	13.0	HAZARDOUS MATERIAL OPERATIONS	0.2		0.2
VICTIM WITNESS COORDINATOR	1.0		1.0	BUILDING CODE INSPECTOR	2.2		2.2
PETIT JURY	1.0		1.0	TRANSPORTATION PLANNING	1.5	(0.5)	1.0
ADMINISTRATOR	2.0		2.0	ENGINEERING	14.5	(1.0)	13.5
ELECTIONS OFFICE	7.5		7.5	SOLID WASTE DISPOSAL	3.5		3.5
FINANCE DEPARTMENT	9.3		9.3	SOLID WASTE RECYCLING PROGRAM	1.9		1.9
TAX & UTILITY COLLECTION	7.5		7.5	MAINTENANCE-HEALTH CENTER	1.3		1.3
COUNTY ATTORNEY	3.2		3.2	HEALTH DEPARTMENT	2.0		2.0
HUMAN RESOURCES DEPARTMENT	2.1	0.5	2.6	MEDTRANS/ALLTRANS/JOB ACCESS	12.6		12.6
EMPLOYEE RECOGNITION	0.5		0.5	ALLEGANY COUNTY FAIR	1.5	(1.0)	0.5
PLANNING	1.4	(1.0)	0.4	FAIRGROUNDS MAINTENANCE	1.0	1.0	2.0
LAND USE PLANNING	1.5	0.5	2.0	SOIL CONSERVATION	2.0		2.0
PERMITS & ENFORCEMENT	4.3		4.3	OFFICE OF CAPITAL PROJECTS	0.0	2.0	2.0
MAINTENANCE-GENERAL	8.5		8.5	OFFICE OF PROJECT SERVICES	2.0	(1.0)	1.0
MAINT - PROSPECT SQ. OFFICE BDLG	1.0		1.0	OFFICE OF COMMUNITY SERVICES	1.3		1.3
MAINTENANCE-COURTHOUSE	2.7		2.7	DEPT OF ECONOMIC DEVELOPMENT	4.7		4.7
MAINTENANCE - COUNTY COMPLEX	3.3	1.0	4.3	VISITORS BUREAU	4.0	(2.0)	2.0
INFORMATION TECHNOLOGY DIVISION	2.3	1.0	3.3	VISITORS BUREAU MARKETING	1.0	(1.0)	0.0
SHERIFF'S DEPARTMENT	23.0	3.9	26.9	HIGHWAY FUND	76.3	(1.8)	74.5
FAMILY AGENCY NETWORK	1.0		1.0	ALLEGANY COUNTY TRANSIT FUND	14.5		14.5
FIRE & RESCUE ORGANIZATIONS	0.1		0.1	OFFICE OF CHILDREN, YOUTH, AND FAMILIES	7.0		7.0
DETENTION CENTER	73.0	5.0	78.0	HOUSING AND COMMUNITY DEVELOPMENT	4.3		4.3
MAINTENANCE - DETENTION CENTER	2.3		2.3	GAMING FUND	0.0	2.4	2.4
DJJ CRISIS INTERVENTION	0.5		0.5	NARCOTICS TASK FORCE	1.0		1.0
DJJ JUVENILE SERVICES GRANT	0.5		0.5	REVOLVING BUILDING FUND	1.4		1.4
ALTERNATIVE SENTENCING PROGRAM	2.0		2.0	SANITARY DISTRICTS	23.5	(0.5)	23.0
LIQUOR CONTROL BOARD	4.0		4.0	NURSING HOME	150.0	11.5	161.5
TOTAL				TOTAL			
				557.3 23.8 581.1			

ABOVE TABLE REPRESENTS FULL TIME EQUIVALENCIES (FTE)

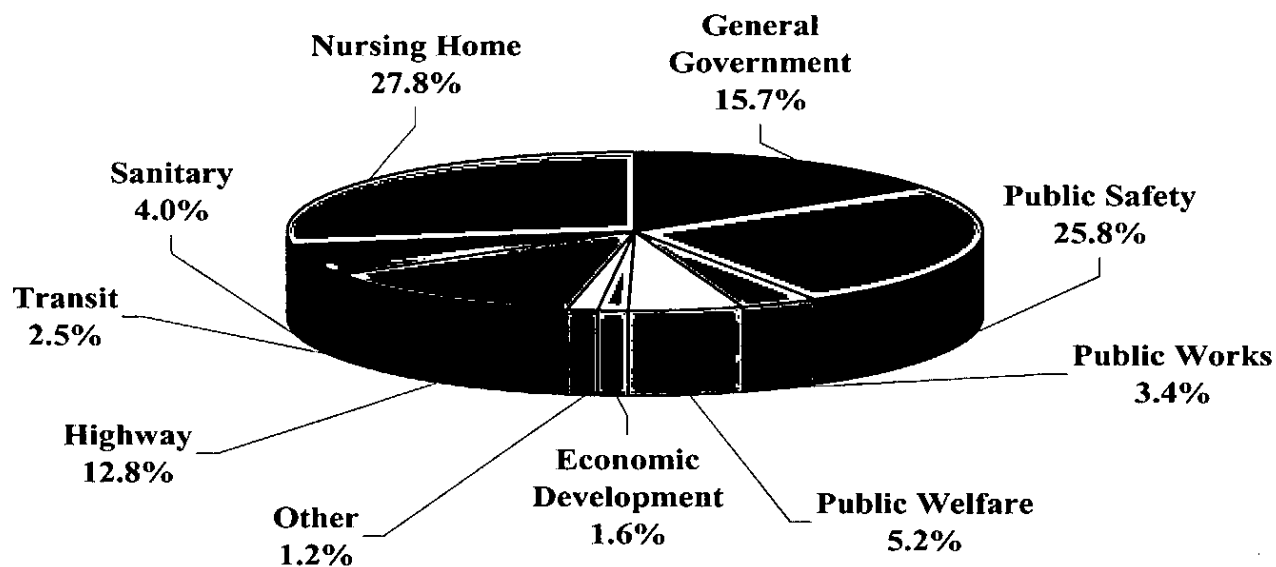
NOTE: SHORT TERM INTERNS ARE EXCLUDED FROM FTE COUNT

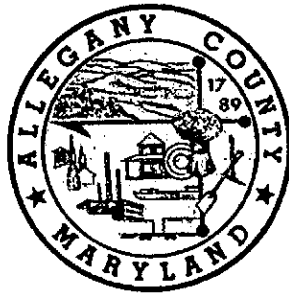


Allegany County Full Time Equivalent Positions

	Fiscal Year 2004	%	Fiscal Year 2005	%	Change
General Government	88.3	15.8%	91.1	15.7%	2.8
Public Safety	137.2	24.6%	150.1	25.8%	12.9
Public Works	21.4	3.8%	19.9	3.4%	-1.5
Public Welfare	28.5	5.1%	30.5	5.2%	2.0
Economic Development	13.1	2.4%	9.1	1.6%	-4.0
Other	4.5	0.8%	6.9	1.2%	2.4
Highway	76.3	13.7%	74.5	12.8%	-1.8
Transit	14.5	2.6%	14.5	2.5%	0.0
Sanitary	23.5	4.2%	23.0	4.0%	-0.5
Nursing Home	150.0	26.9%	161.5	27.8%	11.5
Grand Total Full Time Equivalents	557.3	100.0%	581.1	100.0%	23.8

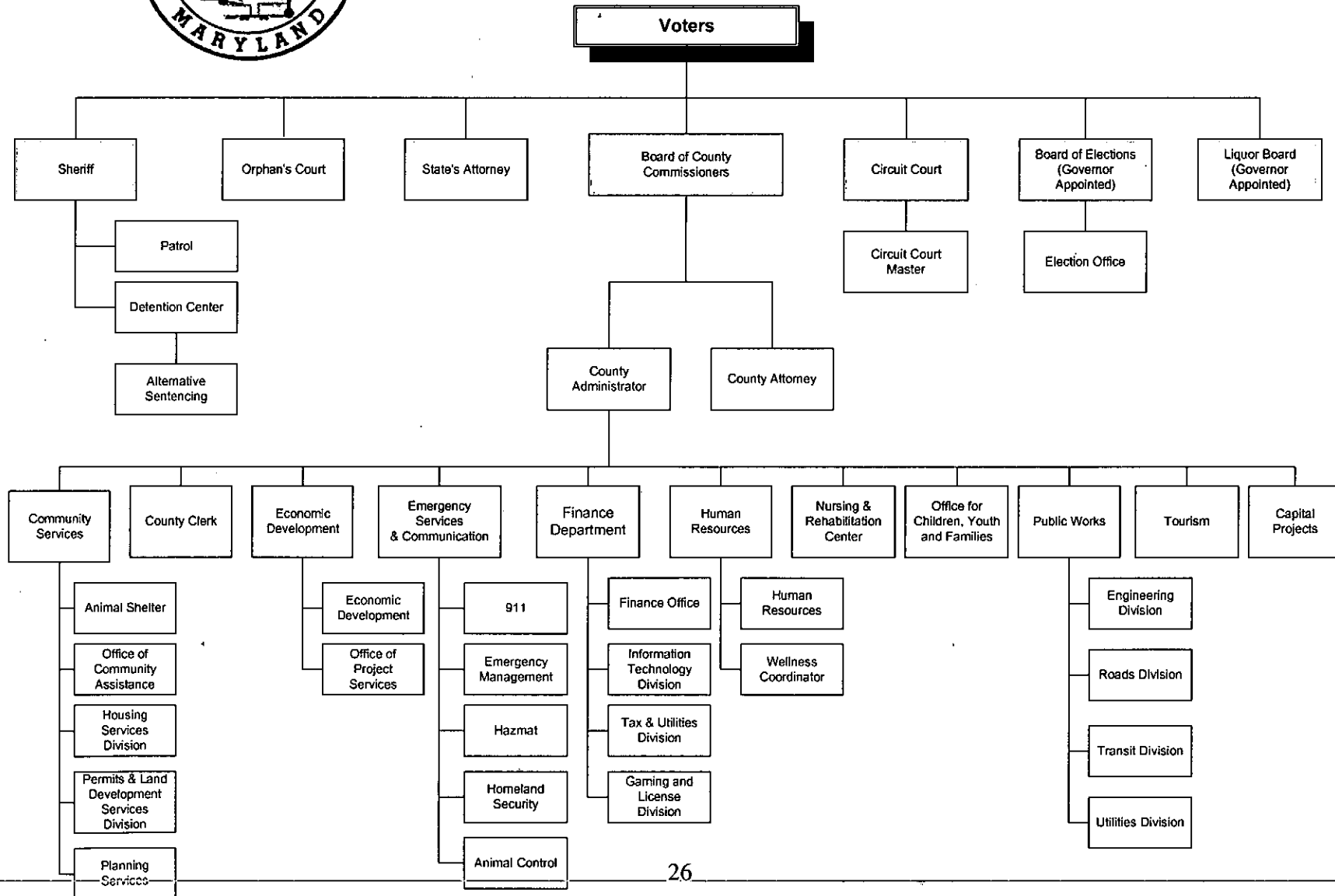
Full Time Equivalent Positions

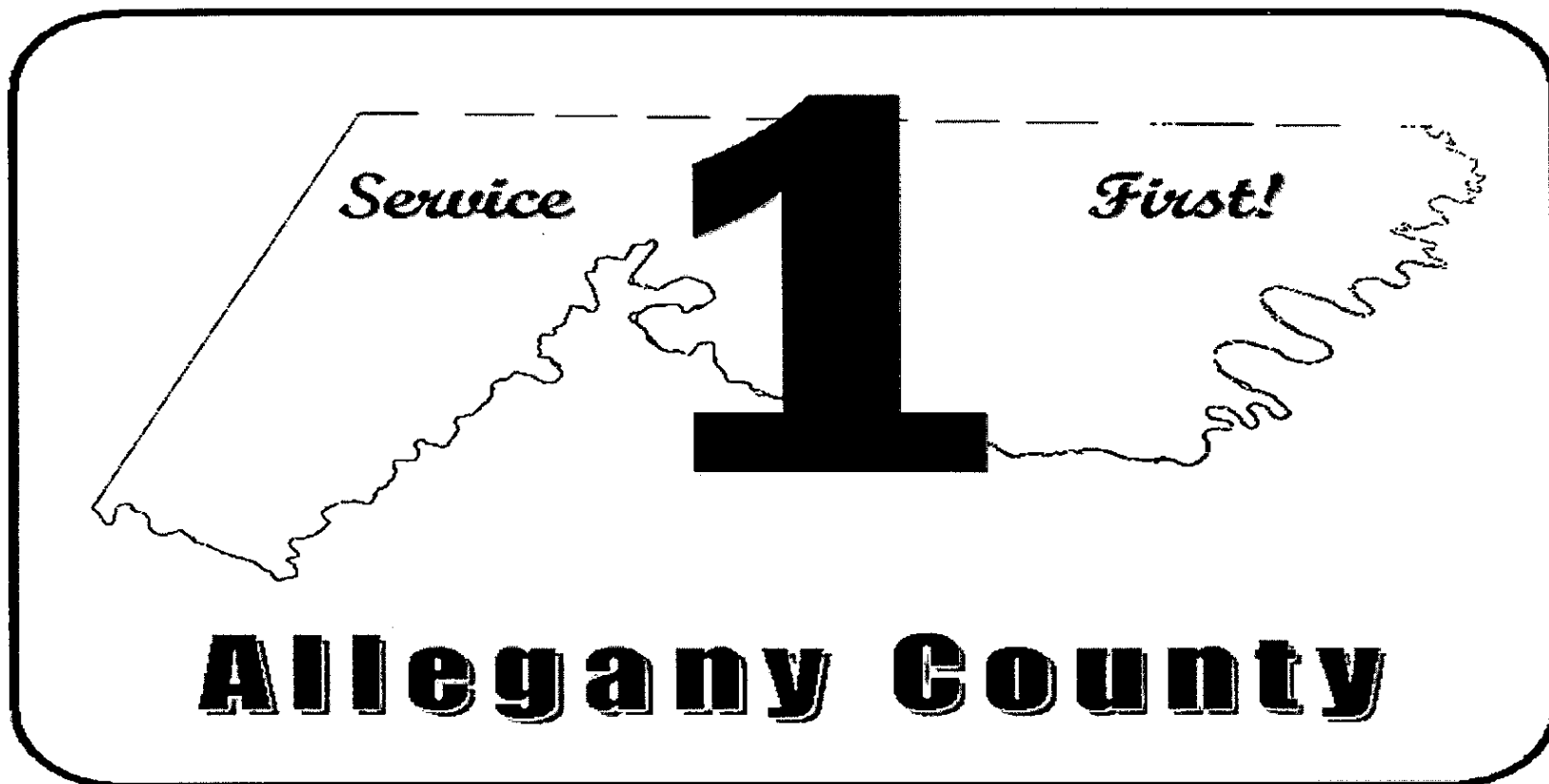




Allegany County

Organization Chart 2005





As part of the Finance Department's goal to be more responsive to the public and to lower the cost of government, this document along with other information is available on the internet at WWW.GOV.ALLCONET.ORG. Feel free to contact us or EMAIL us at FINANCE@ALLCONET.ORG.